

**THE RENEWED AND EXPANDED  
GREATER CHINATOWN  
BUSINESS IMPROVEMENT DISTRICT**

**ATTACHMENT 1**

**DISTRICT  
ASSESSMENT ENGINEER'S  
REPORT**

*Prepared by  
Edward V. Henning,  
California Registered Professional Engineer # 26549  
Edward Henning & Associates*

*June 23, 2010*

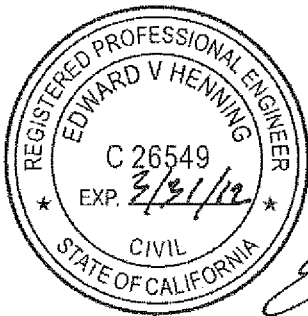
2010 JUN 25 PM 3:00

## DISTRICT ASSESSMENT ENGINEER'S REPORT

To Whom It May Concern:

I hereby certify to the best of my professional knowledge and experience that each of the identified benefiting properties located within the Renewed and Expanded Greater Chinatown Business Improvement District ("GCBID") will receive a special benefit over and above the benefits conferred on the public at large and that the amount of the proposed assessment is proportional to, and no greater than the benefits conferred on each respective property.

*Prepared by Edward V. Henning, California Registered Professional Engineer # 26549*



A handwritten signature of Edward V. Henning in black ink, written over a horizontal line.

RPE #26549

6-23-10

Edward V. Henning

Date

*(NOT VALID WITHOUT CERTIFICATION SEAL AND SIGNATURE HERE)*

### Introduction

This report serves as the "detailed engineer's report" required by Section 4(b) of Article XIIIID of the California Constitution (Proposition 218) to support the benefit property assessments proposed to be levied within the GCBID in the City of Los Angeles, California being renewed and expanded for a ten (10) year period. The discussion and analysis contained within constitutes the required "nexus" of rationale between assessment amounts levied and special benefits derived by properties within the GCBID.

## **Background**

The GCBID is a property-based benefit assessment district being renewed and expanded as a Landscaping, Security, Programming and Maintenance Property Business Improvement District (Alpha BID) under Division 6 of the Los Angeles Administrative Code, Chapter 9, Section 6.618. Due to the benefit assessment nature of assessments levied within an Alpha BID, district program costs are to be distributed amongst all identified benefiting properties based on the proportional amount of program benefit each property is expected to derive from the assessments collected. Within the Alpha BID statute, frequent references are made to the concept of relative “benefit” received from Alpha BID programs and activities versus amount of assessment paid. Only those properties expected to derive special benefits from Alpha BID funded programs and activities may be assessed and only in an amount proportional to the relative benefits expected to be received.

The method used to determine benefits derived by each identified property within an Alpha BID begins with the selection of a suitable and tangible basic benefit unit. For property related services, such as those proposed in the GCBID, the benefit unit may be measured in linear feet of primary street frontage or parcel size in square feet or building size in square feet or number of building floors or proximity to major corridors in average linear feet, or any combination of these factors. Quantity takeoffs for each parcel are then measured or otherwise ascertained. From these figures, the amount of benefit units to be assigned to each property can be calculated. Special circumstances such as unique geography, land uses, development constraints etc. are carefully reviewed relative to specific programs and improvements to be funded by the Alpha BID in order to determine any levels of diminished benefit which may apply on a parcel by parcel or categorical basis.

Based on the factors described above such as geography and nature of programs and activities proposed, an assessment formula is developed which is derived from a singular or composite basic benefit unit factor or factors. Within the assessment formula, different factors may be assigned different “weights” or percentage of values based on their relationship to programs/services to be funded.

Next, all program and activity costs, including incidental costs, district administration and ancillary program costs, are estimated. It is noted, as stipulated in Proposition 218, and now required of all property based assessment districts, indirect or general benefits may not be incorporated into the assessment formula and levied on the District properties; only direct or “special” benefits and costs may be considered. Indirect or general benefit costs, if any, must be identified and, if quantifiable, calculated and factored out of the assessment cost basis to produce a “net” cost figure. In addition, Proposition 218 no longer automatically exempts government owned property from being assessed and if special benefit is determined to be conferred upon such properties, they must be assessed in proportion to benefits conferred in a manner similar to privately owned property assessments.

From this, the value of a basic benefit unit or “basic net unit cost” can be computed by dividing the total amount of estimated net program costs by the total number of benefit units. The amount of assessment for each parcel can be

computed at this time by multiplying the Net Unit Cost times the number of Basic Benefit Units per parcel. This is known as “spreading the assessment” or the “assessment spread” in that all costs are allocated proportionally or “spread” amongst all properties within the Alpha BID.

The method and basis of spreading program costs varies from one Alpha BID to another based on local geographic conditions, types of programs and activities proposed, and size and development complexity of the District. Alpha BIDs may require secondary benefit zones to be identified to allow for a tiered assessment formula for variable or “stepped-down” benefits derived.

### **Supplemental Proposition 218 Procedures and Requirements**

Proposition 218, approved by the voters of California in November of 1996, adds a supplemental array of procedures and requirements to be carried out prior to levying a property-based assessment like the GCBID. These requirements are in addition to requirements imposed by State and local assessment enabling laws. These requirements were “chaptered” into law as Article XIID of the California Constitution.

Since Prop 218 provisions will affect all subsequent calculations to be made in the final assessment formula for the GCBID, Prop 218 requirements will be taken into account first. The key provisions of Prop 218 along with a description of how the GCBID complies with each of these provisions are delineated below.

(Note: All section references below pertain to Article XIII of the California Constitution):

#### **Finding 1. From Section 4(a): “Identify all parcels which will have a special benefit conferred upon them and upon which an assessment will be imposed”**

All of the “identified” individual parcels within the GCBID will derive special benefit from the District programs and activities. The benefits are special and unique only to the identified properties within the District because programs and services (i.e. sidewalk operations and beautification; district identity; administration and corporate operations; and contingency/reserves) will only be provided directly for the identified properties. These identified benefiting parcels are shown on the Boundary Map within the Management District Plan and are listed as an attachment to the Plan and this report - identified by assessor parcel number. Three benefit zones have been identified within the GCBID. All parcels and uses within the GCBID will be assessed to fund special benefit services as outlined in the Management Plan. Each parcel will benefit proportionately to the programs and services based on the levels of service and the corresponding cost estimates.

### **Boundary Description**

In general, the boundaries of the proposed renewed and expanded Greater Chinatown Business Improvement District will remain the same as the previous City approved boundaries for the 2008 modified Los Angeles Chinatown BID, but will include new areas on the eastern, southern, and northern periphery of the District.

The renewed and expanded Greater Chinatown BID boundaries as proposed, are as follows:

**On the west**, commencing at the most northwestern boundary beginning on the two corners of the east side of the intersection of Figueroa Terrace and College Street, east including the parcels (5406-024-016), (5406-028-013, (5406-028-087), (5406-028-088) heading to the east side of the 110 freeway. The western boundaries include the parcels on the south side of College Street between the 110 freeway east to Cleveland Street, , heading southward to include the parcels on the west side of Cleveland Street from College Street to Ord Street, including the parcels on the south side of Ord Street between City of Los Angeles Chinatown Public Library and Hill Place parcel (5407-025-008), which shall represent the southwestern most corner of the district boundaries. The western boundaries conclude by running northeasterly from College Street including all of the parcels abutting to the 110 freeway to the intersection of Hill Street and the 110 freeway.

**On the north**, commencing at the intersection of Hill Street and the 110 freeway heading eastward from the intersection of Hill Street and Bernard Street including all of the parcels on the north side of Bernard Street between Hill Street on the west and North Broadway on the east, include parcels (5414-017-024) at the southwestern corner of Cottage Home Street and North Broadway as well as the parcel on the east side of North Broadway and Bernard (5414-015-008). The northern boundary continues skipping across the State Park to end at the parcel at the southeast corner of the intersection of North Spring Street and Elmyra Street parcel (5409-006-030).

**On the east**, commencing from the southeastern corner of the intersection of Elmyra Street and North Spring Street running southward including all of the parcels that abut along the east side of North Spring Street/Alameda Street from Roundout Street to the northeastern corner of the intersection of Cesar E. Chavez Avenue and Alameda Street parcel (5409-015-015), including the parcels beginning on the southeastern corner of the intersection of Vignes Street/Alpine Street and North Main Street/Alhambra Avenue, parcel (5409-015-020) heading south along the east side of North Main Street down to the intersection mentioned above at the northeastern corner of the intersection of Cesar E. Chavez Avenue and Alameda Street parcel (5409-015-015).

**On the south**, commencing at the northeastern corner of the intersection of Cesar E. Chavez Avenue and Alameda Street parcel (5409-015-015), running westward including all parcels fronting along the north side of Cesar E. Chavez Avenue from the intersection of Alameda Street and Cesar E. Chavez Avenue to the parcel at the northeastern corner of the intersection of Cesar E. Chavez Avenue and New High Street (parcel # 5408-014-001). Running northward along the east

side of New High Street and then continuing to the parcel at the southwestern corner of New High Street and Ord Street (parcel # 5408-015-003). Running westward along the south side of Ord Street to the parcel at the southeastern corner of the intersection of Ord Street and Hill Place (parcel # 5407-025-008).

### **Benefit Zone Descriptions**

**Benefit Zone 1** shall consist of the following properties and parcels:

*All of the parcels fronting along North Broadway with the northern most parcel being (5414-007-015) and (5414-015-008) intersection of Bernard and North Broadway, south side only, and southernmost parcels being on the southwestern corner of the intersection of Ord Street and North Broadway (parcel # 5408-016-004) and the northwestern corner of North Broadway and Ord Street (parcel # 5408-022-003). All parcels fronting along North Broadway will be included in Benefit Zone 1 except:*

- Parcel number (5408-023-011) whose frontage is predominantly fronting on New High Street, however also fronts along North Broadway - shall be in Benefit Zone 2;*
- Parcel number (5408-020-003) whose parcel numbers and address are part of Hill Street, not North Broadway;*
- Parcel number (5408-015-003), at the southeast corner of Ord Street and North Broadway, which is included in the Zone 2 parcels along Ord Street;*
- Parcel number (5408-022-001)*

The services provided to this Benefit Zone are responsive to the needs of this central core of the Chinatown retail district.

**Benefit Zone 2** shall consist of the following properties and parcels:

- All of the parcels on both sides of Hill Street from the three corners of the intersection of Bernard and Hill Street on the north and the three corners of the intersection of Ord Street and Hill Street (except the southwest corner parcel of this intersection which is owned by the City of LA and is the Chinatown Library) on the south. The one exception to Benefit Zone 2 along Hill Street is parcel number (5408-033-904) which is owned by the LA Unified School District at Hill Street and College Street;*
- All of the parcels in the two full blocks north of College Street bordered by Hill Street on the east, Adobe Street on the west and the 110 freeway on along the northwestern frontage;*
- All of the parcels in the full block on the east side of Yale Street bordered by Alpine Street on the north, Yale Street on the west and Ord Street on the south;*
- The parcel at the northwest corner of the intersection of Adobe Street and College Street, parcel (5414-001-009);*
- The three parcels at the southeastern corner of the intersection of Ord Street and Hill Street, parcels (5408-016-017), (5408-016-013) and (5408-016-018).*
- All of the parcels on the north side of Bernard Street between Hill Street on the west and North Broadway on the east;*
- The old Capital Milling site on the west side of North Spring Street, parcel (5414-014-001);*
- All of the parcels along the west side of North Spring Street from the south side of College Street at North Spring*

*as the northern border, running southward to the north side of Alpine Street;*

- *The three parcels bordered by Alpine Street on the north, North Spring Street on the east and New High Street on the west, parcels (5408-027-005), (5408-027-006), (5408-027-008);*
- *The three parcels which form a triangle bordered by Alpine Street on the south, Alameda Street on the east and North Spring Street on the west terminating where North Spring St. and Alameda Street merge and become Alameda Street;*
- *The three parcels at the northwest corner of the intersection of North Spring Street and Ord Street bordered by New High Street on the west, Ord Street on the south and North Spring Street on the east; (5408-025-001), (5408-025-003), (5408-025-007);*
- *The three parcels at the northeast corner of the intersection of North Spring Street and Ord Street bordered by North Spring on the west, Ord Street on the south and Alameda Street on the east (5408-028-004), (5408-028-012), (5408-028-013);*
- *All of the parcels in the block bordered by Ord Street on the north, North Spring Street on the west, North Main Street on the east and Cesar E. Chavez Avenue on the south;*
- *The triangular parcel, block number (5408-013-026), bordered by North Spring Street on the west, Cesar E. Chavez Avenue on the south and Alameda Street on the east;*
- *All of the parcels in the 2 blocks bordered by New High Street on the west, Ord Street on the north, Cesar E. Chavez Avenue on the south and North Main Street on the east.*

**Benefit Zone 3** shall consist of the following properties and parcels:

- *All of the parcels on the east side of North Spring Street as it merges into Alameda Street running southward, including those parcels on the east side of North Main Street, south of Vignes, terminating at the parcel at the northeastern corner of Cesar E. Chavez Avenue and Alameda Street;*
- *The triangular block parcels bordered by Alpine Street on the north, and the intersection of North Main Street and Alameda Street on the south, parcels (5409-008-908), (5409-008-016);*
- *The three parcels, (5408-028-909), (5408-028-910) and (5408-028-908), (the county garage) bordered by Alpine Street on the north, Alameda Street on the east and not including parcels (5408-028-012) and (5408-028-013) on the south;*
- *The three county garage mid block parcels on the west side of North Spring Street between Alpine Street on the north and Ord Street on the south, parcels (5408-026-902), (5408-026-903) and (5408-026-900);*
- *All of the parcels along two blocks of the west side of Yale Street bordered by College Street on the north, Cleveland Street on the west and Ord Street on the south;*
- *All of the parcels along the south side of College Street from Hill Street on the east to Figueroa Terrace on the west;*
- *All of the parcels west of Highway 110 including parcels (5406-028-013), (5406-028-087) and (5406-024-016);*
- *Parcels (5414-001-004) and (5414-001-005) at the northeastern corner of the intersection of Highway 110 and College Street;*

*All of the parcels fronting along the south side of Ord Street bordered Hill Place on the west and Hill Street on the*

*east;*

### **Boundary and Benefit ZoneRationale**

The special benefit services to be funded by this renewed and expanded Greater Chinatown BID, in general, are based upon special benefit improvements and activities, including maintenance and cleaning, security, beautification and other special programs to parcels within the current district, and to be provided in the new expansion area. Such services will continue to include programs that create a clean and safe environment, maintaining order in the sidewalk areas, removing illegal dumping, painting out graffiti, improving the district's identity through marketing programs and special projects and working with the City to guide new development in Chinatown in the next ten years.

The renewed and expanded boundaries have been created in response to an identified need for special benefit services by the community to the individual properties provided within these new boundaries. The renewed and expanded BID seeks to use the opportunity of the 10 year renewal process to rationalize the boundaries of the original BID and 2008 modified BID to set a course for uniform special benefit services allocation in the complete area identified as the Greater Chinatown BID through 2020.

With minor adjustments, over 90% of the renewed and expanded Greater Chinatown BID coincides with the individual parcels included in the 2008 modified BID management plan. The western boundaries do not expand when compared to the 2008 modified plan.

The renewed and expanded BID has expanded to the **south** to include nearly one entire new block bounded by Ord Street on the north, Cesar E. Chavez Avenue on the south, New High Street on the west and North Spring Street on the east. The individual parcels will be included in a consistent program of special benefit services from the east side of New High Street eastward to Alameda Street north of Cesar E. Chavez Avenue. Pedestrians walking from City Hall, Olvera Street and the County Parking lots from the south use North Spring Street as a pedestrian gateway into Chinatown. The individual parcels will be included in the BID programs to provide the full spectrum of special benefit services along both sides of North Spring to attract new visitors to Chinatown from the south.

The renewed and expanded BID has also expanded by one parcel to the **north** since this parcel is connected to two other parcels on the north side of Bernard. The renewed and expanded BID will use the southern intersection of Cottage Home Place and North Broadway as the formal entry point into Chinatown from southbound vehicular traffic along North Broadway. A program of special benefit services for the two parcels on the west side of North Broadway between Cottage Home Street and Bernard Street is an appropriate boundary since parcel 5414-017-024 represents 50% of the North Broadway frontage in the mentioned block.

The renewed and expanded BID has expanded in its **southeastern** corner to include five parcels along the east side of Alameda Street to Cesar E. Chavez Avenue to complete the system of special benefit services on both sides of Alameda Street north of Union Station. Including both sides of Alameda will provide a uniform system of cleanliness for travelers along the east side of Chinatown as they head north on Alameda Street and North Main Street prior to reaching the

Chinatown Gold Line Station.

### **Benefit Zones**

There are three benefit zones within the renewed and expanded district. The Benefit Zones have been delineated based on the different type and frequency of special services and benefits that will be delivered to each of the various benefit zones. Levels and types of services to be provided in each Benefit Zone are based on a combination of service NEED and program DESIGN.

**Benefit Zone 1** represents all parcels within the core commercial zone of Chinatown, or all parcels that front along North Broadway, or whose center of activity is on North Broadway (if they run from one block to an adjacent block). This is the historical center of Chinatown, based upon the growth of Central Plaza at the northern end of North Broadway. Broadway is the key street coming out of Downtown and linking Chinatown between Downtown and the Golden State Freeway and Lincoln Heights. The parcels along North Broadway will derive the greatest benefit from the frequency of clean and safe and marketing special benefit services in the renewed and expanded BID since they are in the historic core of Chinatown, have the most foot traffic and shall receive the most attention from any special events or activities of the renewed and expanded BID.

**Benefit Zone 2** parcels are to be found in the immediate periphery of North Broadway and Zone 1 and its boundary lines, are in general, individual parcels which front along New High Street, North Spring Street Hill Street, Alpine Street, the north side of College Street and along Ord Street. These parcels are designated as Benefit Zone 2 since they receive the same enhanced special benefits relative to Zone 1, however their sidewalks do not receive the same intensity of pedestrian and retail use, so services may be applied at a lower frequency on a daily basis. Zone 2 parcels include predominantly non-retail land uses including ecumenical, residential, commercial, parking lots and manufacturing and will not benefit to the same extent from the marketing and promotional programs.

**Benefit Zone 3** parcels will derive special benefit, but at a lesser frequency than those in Benefit Zones 1 and 2. "Regular "clean and safe" services shall be allocated to these parcels at a frequency less than Zones 1 and 2 and are found on the outer boundary of the renewed and expanded BID. These parcels which are located west of the 110 freeway, along Yale Street, and along the east side of Alameda Street/North Main, will have services allocated at a frequency less than that of Zones 1 and 2 and will not pay for or derive any benefit from the marketing and promotional special benefit services of the district.

**Finding 2.** From Section 4(a): "Separate general benefits (if any) from the special benefits conferred on parcel(s). Only special benefits are assessable. "

As stipulated by Proposition 218, assessment District programs and activities may confer a combination of general and special benefits to properties, but the only program benefits that can be assessed are those that provide special benefit to the property owners. For the purposes of this analysis, a "general benefit" is hereby defined as: "A benefit to properties in the area and in the surrounding community or benefit to the public in general resulting from the

improvement, activity, or service to be provided by the assessment levied”. “Special benefit” as defined by the California State Constitution means a distinct benefit over and above general benefits conferred on real property located in the District or to the public at large.

In the case of the GCBID, the very nature of the purpose of this district is to fund supplemental programs, improvements and services within the Alpha BID boundaries above and beyond what is being currently funded either via normal tax supported methods or other funding sources. Specifically they include:

*The following category of special benefit services shall only be provided to parcels within the district and whose frequency is determined by their benefit zone.*

**SIDEWALK OPERATIONS AND BEAUTIFICATION (SOBO):**

**\$ 735,000.00 is the new budget for the renewed and expanded BID for Sidewalk Operations and Beautification. All of these services are special benefit services, over and above what the City of Los Angeles is currently providing to the individual parcels.**

Examples of these special benefit services and costs include, but are not limited to:

Approximately 45% of the annual SOBO budget will be allocated to fund private security services, based upon the needs of individual parcels within that Zone;

Approximately 55% of the annual SOBO budget will be allocated to fund regular sidewalk and gutter sweeping, based upon the needs of individual parcels within that zone;

Daily sidewalk and gutter sweeping (daily in Zones 1 and 2 at different frequencies due to intensity of pedestrian usage in Zone 1 parcels)

Daily private security services

Regular sidewalk steam cleaning;

Spot steam cleaning as necessary;

Enhanced trash emptying, provided at various frequencies for Benefit Zones, based upon the needs of individual parcels within that Zone;

Removal of bulky items as necessary;

Graffiti removal, within 24 hours as necessary;

Tree and vegetation maintenance

Equipment, supplies, tools;

Vehicle maintenance and insurance

*The following category of special benefit services shall only be provided to parcels within the district and whose frequency is determined by their benefit zone.*

**DISTRICT IDENTITY:**

**\$ 278,000.00 is the new budget for the renewed and expanded BID for District Identity. All of these services are special benefit services funded by Benefit Zone 1 and 2 parcels, over and above what the City of Los Angeles is**

currently providing to the individual parcels. Benefit Zone 1 parcels will receive a greater benefit for many of these services and will therefore pay a higher building assessment to pay their proportional share of these increased special benefits.

Examples of these special benefit services and costs include, but are not limited to:

- Special events, provided primarily for Benefit Zone 1 individual parcels;
- Marketing and Promotions strategies, provided primarily for Benefit Zone 1 individual parcels and to Benefit Zone 2 parcels that have retail land uses;
- Holiday decorations, primarily for Benefit Zone 1 individual parcels;
- Personnel related to Marketing and Promotions provided primarily for Benefit Zone 1 individual parcels;
- Web site development and maintenance for Benefit Zones 1 and 2;
- Advertising for Benefit Zones 1 and 2
- Communications for Benefit Zones 1 and 2

*The following category of special benefit services shall only be provided to parcels within the district and whose frequency is determined by their benefit zone.*

**ADMINISTRATION AND CORPORATE OPERATIONS:**

**\$ 208,550.00 is the new budget for the renewed and expansion district for Administration and Corporate Operations.**

Examples of these special benefit services and costs include, but are not limited to:

- Staff and administrative costs
- Insurance
- Office related expenses
- Financial reporting

*The following category of special benefit services shall only be provided to parcels within the district and whose frequency is determined by their benefit zone.*

**CONTINGENCY/CITY FEES/RESERVE:**

**\$ 139,126.00 is the new budget for the renewed and expansion district for Contingency/City Fees and Reserve.**

Examples of these special benefit services and costs include, but are not limited to:

- Delinquencies\*
- City Fees\*\*
- Reserves\*\*\*

**Reserve for Slow Payments (Delinquencies)\***

A percent of the budget is held in reserve to offset delinquent and/or slow payment from both public and private properties.

**City Fees:\*\***

Assessments are budgeted in order to fund the expenses charged by the City of Los Angeles and County of Los Angeles for collection and distribution of District revenue. This line item expense shall be found in the "Contingency/City Fees/Reserve" portion of the budget.

**Reserves:\*\*\***

Reserves are budgeted for those funds that remain from the 10% set aside, that are over and above those that have not been collected and are over and above the city fees. These reserves shall be carried forward from year to year, or may be reallocated to the designated budgetary categories found within the Management District Plan.

**Cap:**

An annual Cost of Living Adjustment may be approved by the Board of Directors of the Owner's Association. The management corporation shall have the option to increase the annual assessment rates based upon the Los Angeles County Consumer Price Index, or an amount not to exceed 5% (five per cent) per year.

**Frequency of Services**

The frequency of services is pre-programmed and determined by the costs apportioned to each benefiting parcel as shown in the two tables below. Benefit Zone 1 parcels will derive the greatest benefit and shall pay for all special benefit services. Benefit Zone 2 parcels will derive lesser benefit and shall be assessed a lower rate on the basis of linear frontage, lot size and building square footage. Benefit Zone 3 parcels will derive the least frequency of special benefits as their position in the eastern periphery of the district requires only periodic clean and safe services and shall be assessed only on the basis of linear frontage. The specific frequencies proposed are as follows:

**FREQUENCY OF SPECIAL BENEFIT SERVICES BY BENEFIT ZONE:**

<i><b>Special Benefit Service</b></i>	<i><b>Benefit Zone 1 Frequency</b></i>	<i><b>Benefit Zone 2 Frequency</b></i>	<i><b>Benefit Zone 3 Frequency</b></i>
Private Security	Daily	Daily	Daily
Regular Sidewalk Sweeping	7 days per week	7 days per week	6 days per week,
Steam Cleaning	2 – 4 times per year	2 – 3 times per year	Twice per year, if feasible
Beautification, Landscaping	As funding permits	As funding permits	As funding permits
Enhanced Trash Emptying	Daily	Daily	6 days per week
Removal of Bulky Items	As needed	As needed	As needed
Graffiti Removal within 24 hours	As needed	As needed	As needed
Enhanced Tree Planting and Maintenance	As needed	As needed	As funded and scheduled
Parking Assistance	As needed	Not applicable	Not applicable

Special Events	Seasonally	Seasonally	Not applicable
Marketing and Promotions	Based upon programs	Based upon programs	Not applicable
Advertising	As determined	As determined	Not applicable
Administration	Ongoing oversight	Ongoing oversight	Ongoing oversight

#### **Ten Year Operating Budget:**

A projected ten-year operating budget for the GCBID is shown below. Assessments will be subject to changes in the Los Angeles County Consumer Price Index (CPI), or an amount not to exceed 5% (five percent) per year.

Revenues for specific programs may be reallocated from year-to-year among District activities within a 10% range within each budget line item and may not exceed 10% of the total budget for all program and activities. If deviation in a budget line item exceeds 10%, or if the District decides to make budget allocation changes that exceed 10% of the total budget for all programs, improvements and activities, and such changes could or may adversely impact the benefits received by the assessed property owners in the District, the District will request City Council authorization to modify the programs, improvements and activities to be funded pursuant to the GCBID ordinance. However, in no event may the Owners Association spend more than the total amount budgeted in the Management District Plan for any given year, including delinquent payments, interest income and rollover funds, without City Clerk or City Council approval. The 10 year projected budget is as follows:

#### **TEN YEAR BUDGET PROJECTION**

	FY1	FY2	FY3	FY4	FY5	FY6	FY7	FY8	FY9	FY10
Sidewalk Operations, Beautification	\$735,000.00	\$771,750.00	\$810,337.50	\$850,854.38	\$893,397.09	\$938,066.95	\$984,970.30	\$1,034,218.81	\$1,085,929.75	\$1,140,226.24
District Identity	\$278,000.00	\$291,900.00	\$306,495.00	\$321,819.75	\$337,910.74	\$354,806.27	\$372,546.59	\$391,173.92	\$410,732.61	\$431,269.24
Administration/ Corporate Operations	\$208,550.00	\$218,977.50	\$229,926.38	\$241,422.69	\$253,493.83	\$266,168.52	\$279,476.95	\$293,450.79	\$308,123.33	\$323,529.50
Contingency/ City Fees	\$139,126.00	\$146,082.30	\$153,386.42	\$161,055.74	\$169,108.52	\$177,563.95	\$186,442.15	\$195,764.25	\$205,552.47	\$215,830.09
Total	\$1,360,676.00	\$1,428,709.80	\$1,500,145.29	\$1,575,152.55	\$1,653,910.18	\$1,736,605.69	\$1,823,435.98	\$1,914,607.77	\$2,010,338.16	\$2,110,855.07

Each of these programs and activities work together to create a more pleasing environment within the district that is conducive to strengthening the current and future economic vitality of the commercial corridor through the attraction and retention of new business and increased commerce. The programs, improvements and services are designed to specifically benefit the assessed properties within the Alpha BID boundaries. The proposed Alpha BID assessments will only be levied on properties within the Alpha BID boundaries that specially benefit from Alpha BID services,

improvements and activities. Assessment revenues will be spent to deliver services that provide a direct and special benefit to assessed parcels and to improve the economic vitality of these properties. Inasmuch as no services will be provided beyond the Alpha BID boundaries to the surrounding communities or to the public in general, any general benefits are unintentional. It is hereby determined that general benefits, if any, are not quantifiable, measurable, or tangible

**Note on Assessment Generated by Benefit Zone Relative to the Percentage of the Overall Budget:**

Over the past ten years, the existing Chinatown BID staff has overseen private security services which have conferred special security services on individual parcels throughout the district. Staff estimates that the number of security incidents reported and responded to are predominantly within Benefit Zone 1 parcels along North Broadway, since this is where the greatest pedestrian activity in the district occurs. In addition, with the opening of the Chinatown Gold Line station in the first years of the existing BID, there became a new demand for these security services to and from the Gold Line Station and North Broadway and Central Plaza, since it is here that the greatest critical mass of retail exists in the district. Therefore, Benefit Zone 1 parcels will pay a higher amount of assessments for their linear frontage and lot size to fund this greater demand for clean and safe services for the individual parcels in Zone 1.

It is difficult to specifically quantify and predict where security services will be needed at any given time, however historic trends in operating the BID since 2000 demonstrate that there is a direct relationship between pedestrian and sidewalk retail and security demands. It is for that reason that it is estimated that Benefit Zone 1 parcels will require additional funding for security services, thus higher costs.

The same trend exists for sidewalk cleaning and trash removal services. North Broadway, from historic data, generates the majority of pedestrian traffic in Chinatown, so there is a need to provide daily sidewalk sweeping services, perhaps at a higher frequency for these Benefit Zone 1 parcels.

These “clean and safe” services, along with Administrative oversight of these services, constitute approximately 70% of the total expenditures of the renewed and expanded Greater Chinatown BID. Therefore, the bulk of costs to fund the special benefits are related to this category of services. The allocation of services by Benefit Zone are based upon the proportion each Benefit Zone contributes to fund those services. Relative to its size in the district, Benefit Zone 1 parcels clearly contribute their proportional share of assessments to fund the services of the renewed and expanded BID. (See Table 4A)

Benefit Zone 1 individual parcels collectively constitute:

- 21% of the linear frontage of the entire district,
- 27% of the lots size of the district and
- 26% of the assessed building square footage

in the renewed and expanded BID. However, Benefit Zone 1 parcels contribute 28% of the overall assessments into the renewed and expanded Greater Chinatown BID. This discrepancy is consistent with the need to pay

higher linear frontage, lot size and building assessments to fund more frequent special benefit services.

Similarly, Benefit Zone 2 individual parcels collectively constitute:

- 55% of the linear frontage,
  - 73% of the lot size of the district and
  - 74% of the assessed building square footage
- in the renewed and expanded BID. However, Benefit Zone 2 parcels contribute 61% of the overall assessments into the renewed and expanded Greater Chinatown BID. This discrepancy is consistent with the Benefit Zone 2 lower assessments due to the lower frequency of clean and safe services and deriving a lesser benefit for district identity services.

Benefit Zone 3 individual parcels are only assessed for linear frontage. They collectively constitute 24% of the total linear frontage in the renewed and expanded BID yet contribute 11% of the overall assessments into the renewed and expanded Greater Chinatown BID. This is consistent with the fact that Benefit Zone 3 parcels are receiving only clean and safe at a lower frequency than Benefit Zones 1 and 2.

**Finding 3. From Section 4(a): “(Determine) the proportionate special benefit derived by each parcel in relationship to the entirety of the.....cost of public improvement(s) or the maintenance and operation expenses.....or the cost of the property related service being provided.**

The proportionate special benefit cost for each parcel is listed in Appendix A attached hereto. The individual percentages (i.e. proportionate relationship to the total special benefit related program and activity costs) would be computed by dividing the individual parcel assessment by the total special benefit program costs.

**Finding 4. From Section 4(a): “No assessment shall be imposed on any parcel which exceeds the reasonable cost of the proportional special benefit conferred on that parcel.”**

Not only are the proposed program costs reasonable due to the benefit of group purchasing and contracting which would be possible through the GCBID, they are also considerably less than other options considered by the GCBID steering committee. The actual assessment rates for each parcel within the Alpha BID directly relate to the level of service to be provided within the benefit zones and the respective numerics for each parcel (i.e. lot size, building size and/or street frontage).

**Finding 5. From Section 4(a): “Parcels.....that are owned or used by any (public) agency shall not be exempt from assessment.....”**

There are several publicly owned properties currently within the proposed District. The GCBID Management Plan assumes that the City of Los Angeles and other government entities will pay assessments for the public property within

the boundaries of the District. Article XIII D, Sec 4 of the California Constitution was added in November of 1996 to provide for these payments.

Parcels owned by the City of Los Angeles, the Los Angeles Unified School District and the County of Los Angeles shall receive benefits, commensurate with the assessments paid into the GCBID. The publicly owned parcels are presumed to benefit equally to the privately owned parcels, consistent with their location within their respective benefit zones. Each of these properties is physically and geographically integral to the culture and commerce of this business neighborhood. There is no conclusive evidence that these parcels would not receive special benefit from the programs, services and improvements proposed to be funded via District assessments. They are as follows:

APN	Legal Owner	Site Number	Benefit Zone	Annual Assessment	% of Total
5407 020 903	L A City	841 Yale Street	3	\$3,225.60	0.24%
5409 008 908	L A City	901 S. Main Street	3	\$1,868.16	0.14%
5407 021 902	L A City	801 Yale Street	3	\$10,967.04	0.80%
5408 017 904	L A City	657 N. Hill Street	3	\$4,233.60	0.31%
			<b>Total</b>	<b>\$20,294.40</b>	<b>1.49%</b>
5408 027 902	L A County	747 N. Spring Street	3	\$3,239.04	0.24%
5408 028 908	L A County		3	\$1,344.00	0.10%
5408 026 903	L A County	739 N. Spring Street	3	\$6,088.32	0.45%
5408 025 900	L A County	725 N. Spring Street	3	\$1,881.60	0.14%
			<b>Total</b>	<b>\$12,552.96</b>	<b>0.92%</b>
5408 028 909	LA Co Capital Asset Leasing Corp	1055 N. Alameda St	3	\$12,203.52	0.90%
5408 028 910	LA Co Capital Asset Leasing Corp	1055 N. Alameda St	3	\$3,548.16	0.26%
			<b>Total</b>	<b>\$15,751.68</b>	<b>1.16%</b>
5414 004 900	LA Unified School District	Yale Street	2	\$1,996.42	0.15%
5408 033 904	LA Unified School District	840 Yale Street	3	\$13,628.16	1.00%
				<b>\$15,624.58</b>	<b>1.15%</b>

**Finding 6.** From Section 4(b): “All assessments must be supported by a detailed engineer’s report prepared by a registered professional engineer certified by the State of California”.

This report serves as the “detailed engineer’s report” to support the benefit property assessments proposed to be levied within the GCBID.

**Finding 7.** From Section 4(c): “The amount of the proposed assessment for each parcel shall be calculated (along with) the total amount thereof chargeable to the entire district, the duration of such payments, the reason for such assessment and the basis upon which the amount of the proposed assessment was calculated.”

The individual and total parcel assessments attributable to special property benefits are shown on Appendix A to the Management District Plan. The District and resultant assessment payments will continue for ten years and may be renewed again at that time. The reasons (purposes) for the proposed assessments are outlined in Finding 2 above as well as in the Management District Plan. The calculation basis of the proposed assessment in Zone 1 and Zone 2 is attributed to the specific amount of building area, land area, street frontage and interior private street frontage while Zone 3 is based only on street frontage. There are three (3) Benefit Zones identified.

### **Assessment Formula Methodology**

#### **Step 1. Select "Basic Benefit Unit(s)"**

Alpha BID assessment formulas typically are based on either property street frontage or parcel and building size or location, all which relate to the amount of special benefit conferred on a particular parcel and the proportionate assessment to be paid. The formula may base assessments on a single factor or a combination of factors.

The specific nature of the program activities to be funded by the GCBID (i.e. street operations and beautification; district identity; administration and corporate operations; and contingency/reserves) relate directly to the proportionate amount of building area, land area, and/or street frontage.

The "Basic Benefit Units" will be expressed as a function of building area (Benefit Unit "A"), land area (Benefit Unit "B"), and/or street frontage (Benefit Unit "C"). A separate factor for linear frontage for various interior private streets/plazas will be used (Benefit Unit "D"). Based on the shape of the GCBID, as well as the nature of the District program elements, it is determined that all properties will gain a direct and proportionate degree of special benefit based either on the respective amount of building size, parcel size, and/or street frontage. It is noted that three benefit zones have been identified within the BID. Zone 1 and 2 will be assessed based on all four benefit unit factors whereas, Zone 3 will only be assessed based on street frontage. Street frontage will be measured for all street sides in Zone 1, 2 and 3, except those parcels in Zone 3 fronting along the east side of Alameda Street, North Spring Street and North Main Streets which will be assessed on the west side only, since that is the only side in which they will receive special benefit services. In the opinion of this Engineer, Zone 2 rates will be set and weighted at 80% of Zone 1 rates. Zone 3 rates shall be the same as Zone 2 rates, but as delineated above, will only include a street frontage factor.

**Residential Buildings:** Residentially used buildings in all three Benefit Zones will be assessed as all other buildings in the BID. Residents, whether owners or tenants, need the same clean and safe services that are needed by retail, commercial, ecumenical or distribution land uses. All residents use the sidewalks, all residents see graffiti, all benefit from the enhanced promotional activities funded by the BID and all clearly benefit from the improvements funded by the special benefits of the renewed and expanded BID. Properties with residential uses will derive benefit from increased district identity services funded by the renewed and expanded BID due to the fact that such services enhance the character of, and create a more dynamic and desirable neighborhood in which to live.

#### Assessment Formula factors

The interactive application of building area, land area and street frontage quantities are a proven method of fairly and equitably spreading special benefit costs to the beneficiaries of BID funded services, programs and improvements. Each of these factors directly relates to the degree of benefit each parcel will receive from BID funded activities.

Building Area is a direct measure of the dynamic utilization of each parcel and its corresponding impact or draw on BID funded activities based on development density. In the opinion of this Assessment Engineer, the targeted weight of this factor, building area, should generate approximately 30% of the total BID revenue.

Land Area is a direct measure of the current and future development capacity of each parcel and its corresponding impact or draw on BID funded activities. In the opinion of this Assessment Engineer, the targeted weight of this factor, land area, should generate approximately 25% of the total BID revenue.

Street Frontage is a direct measure of the static utilization of each parcel and its corresponding impact or draw on BID funded activities. In the opinion of this Assessment Engineer, the targeted weight of this factor, street frontage, should generate approximately 45% of the total BID revenue.

Based on cost projections and service level allocations, Zone 1 should generate about 30% of the assessment revenue, Zone 2 about 60% and Zone 3 about 10%. Furthermore, as described above, the building area factor is targeted to generate about 30% of the assessment revenue, the land area factor is targeted to generate about 25% of the assessment revenue, and the street frontage factor is targeted to generate about 45% of the assessment revenue.

The assessment revenue generation is further targeted (weighted) by each major work plan element by assessment formula factor and by benefit zone as follows:

#### Sidewalk Operations:

100% of Zone 1 street frontage assessments (\$142,447), plus  
100% of Zone 2 street frontage assessments (\$305,366), plus  
88% of Zone 3 street frontage assessments (\$134,096), plus  
45% of Zone 1 land area assessments (\$49,473), plus  
45% of Zone 2 land area assessments (\$103,618)  
TOTAL = \$735,000

#### District Identity:

66% of Zone 1 building area assessments (\$86,000)  
66% of Zone 2 building area assessments (\$192,000)  
TOTAL = \$278,000

Administration:

55% of Zone 1 land area assessments (\$63,337), plus  
55% of Zone 2 land area assessments (\$126,645), plus  
12% of Zone 3 street frontage assessments (\$18,568)  
TOTAL = \$208,550

Contingency:

34% of Zone 1 building area assessments (\$44,000)  
34% of Zone 2 building area assessments (\$95,126)  
TOTAL = \$139,126

**Step 2. Quantify Total Basic Benefit Units**

Taking into account all identified benefiting properties, the respective assessable benefit units are listed below:

<i>Benefit Zone</i>	<i>Linear Frontage 1 Total Unit C</i>	<i>Linear Frontage 2 Total Unit D</i>	<i>Lot Square Footage Total Unit B</i>	<i>Building Square Footage Total Unit A</i>
1	7,180	2,598	731,694	620,400
2	19,551	6,340	1,915,613	1,724,452
3	11,359			
Total	38,090	8,938	2,647,307	2,344,852

**Step 3. Calculate Benefit Units for Each Property.**

The number of Benefit Units for each identified benefiting parcel within the GCBID was computed from data extracted from City of Los Angeles City Clerk land records as well as County of Los Angeles Assessor records and maps. These data sources delineate current land uses, property areas and dimensions of record for each tax parcel. While it is understood that this data does not represent legal field survey measurements or detailed title search of recorded land subdivision maps or building records, it does provide an acceptable basis for the purpose of calculating property based assessments. All respective property data being used for assessment computations will be provided to each property owner in the Alpha BID for their review. All known or reported discrepancies, errors or misinformation will be corrected.

**Step 4. Determine Assessment Formula**

The GCBID assessment is to be based on four Basic Benefit Unit factors; building size (Benefit "A" Unit), parcel size (Benefit "B" Units), street frontage (Benefit "C" Units), and interior frontage on private streets (Benefit "D" Units) within three (3) Benefit Zones. It has been determined that the assessments should be levied approximately 30% (28.07299% actual) on Zone 1, approximately 60% (60.72739% actual) on Zone 2 and approximately 10%

(11.19957% actual) on Zone 3. Furthermore, Units A, B and C+D revenues are targeted respectively at 30%, 25% and 45% of the total assessment revenue (30.99093%, 24.95759% and 44.05149% actual). It is noted that all of these targeted weights have more or less been carried forward over 10 years and annual rates have been adjusted for inflation and rounded up and down slightly for simplification. The current proposed assessment rates, in keeping with the relative assessments rates used since the year 2000 are as follows:

**Assessment Formula Factors:**

**Zone 1**

(Benefit Unit "1-A") = = \$0.21/unit

(Benefit Unit "1-B") = \$0.15/unit

(Benefit Unit "1-C") = \$16.80/unit

(Benefit Unit "1-D") = \$8.40/unit

**Zone 2**

(Benefit Unit "2-A") = 80% x \$0.21= \$0.17/unit

(Benefit Unit "2-B") = 80% x \$0.15 = \$0.12/unit

(Benefit Unit "2-C") = 80% x \$16.80 = \$13.44/unit

(Benefit Unit "2-D") = 80% x \$8.40 = \$6.72/unit

**Zone 3**

(Benefit Unit "3-C") = 80% x \$16.80 = \$13.44/unit

***The assessment formula is:***

***Bldg Area x Unit A factor + Land Area x Unit B factor + Frontage x Unit C factor +  
Interior Frontage x Unit D factor***

\* It is noted that Zone 3 formula is based only on the Unit C factor.

The revenue generated by benefit unit within each benefit zone is as follows:

<i>Benefit Zone</i>	<i>Frontage 1 Total Benefit Unit "C"</i>	<i>Frontage 2 Total Benefit Unit "D"</i>	<i>Land Area Total Benefit Unit "B"</i>	<i>Building Area Total Benefit Unit "A"</i>	<i>Total Revenue by Benefit Zone</i>
1	\$120,624.50	\$21,823.20	\$109,940.68	\$130,284.00	\$382,672.38
2	\$262,762.04	\$42,604.80	\$230,264.35	\$289,707.94	\$825,339.12

3	\$152,664.96		\$0.00	\$0.00	\$152,664.96
Total	\$536,051.50	\$64,428.00	\$340,205.03	\$422,447.42	\$1,360,676.46

**Step 5. Estimate Total District Costs**

The total District costs are shown below.

**Total Year 1 District Costs**

PROGRAM OR ACTIVITY FUNDED BY GREATER CHINATOWN PROPERTY BUSINESS IMPROVEMENT DISTRICT	APPROXIMATE% OF FIRST YEAR ANNUAL BUDGET	ESTIMATED ANNUAL COSTS (FIRST YEAR)
Sidewalk Operations, Beautification (Security, sidewalk cleaning)	54%	\$ 735,000.00
District Identity (Marketing and Promotions)	20%	\$ 278,000.00
Administration/Corporate Operations	16%	\$ 208,550.00
Contingency/City Fees/Reserves	10%	\$ 139,126
<b>TOTAL</b>	<b>100%</b>	<b>\$1,360,676.46</b>

**Step 6. Separate General Benefits from Special Benefits and Related Costs (Prop 218)**

All general benefits (if any) are intangible and unquantifiable. All benefits derived from the assessments outlined in the District Management Plan are for services directly benefiting the property owners within this area and support increased commerce. All decorations, promotions, maintenance, and professional and administration services are provided solely to properties within the district to enhance the image of the properties and businesses within the GCBID. No services are delivered outside the boundaries. Any potential spill over effect is unquantifiable. Total District revenues are shown below.

**Total Year 1 District Revenues**

Funding Source	Subtotal Revenue	% of Total
Alpha BID Assessments	\$1,360,676.46	100.00%
<b>TOTAL DISTRICT REVENUE</b>	<b>\$1,360,676.46</b>	<b>100.00%</b>

**Step 7. Calculate "Basic Unit Cost"**

With a Year 1 budget of \$1,360,676.46 (special benefit only), the Basic Unit Costs ("A", "B", "C and "D") are shown above in Step 4. Since the renewed and expanded GCBID is planned for a ten year term, maximum assessments for future years (Year 2-10) must be set at the inception of the renewal period. An annual inflationary CPI based rate increase of up to 5% may be imposed for Year 2-10, or upon approval by the BID Property Owner's Association. The maximum annual rates for Years 1-10 are as follows:

**Year 1-10 Maximum Assessment Rates**

**ZONE 1**

Projected Assessment	FY 1	FY2	FY3	FY4	FY5	FY6	FY7	FY8	FY9	FY10
Frontage 1 (Unit C)	\$16.80	\$17.64	\$18.52	\$19.45	\$20.42	\$21.44	\$22.51	\$23.64	\$24.82	\$26.06
Frontage 2 (Unit D)	\$8.40	\$8.82	\$9.26	\$9.72	\$10.21	\$10.72	\$11.26	\$11.82	\$12.41	\$13.03
Land Area (Unit B)	\$0.15	\$0.16	\$0.17	\$0.17	\$0.18	\$0.19	\$0.20	\$0.21	\$0.22	\$0.23
Building Area (Unit A)	\$0.21	\$0.22	\$0.23	\$0.24	\$0.26	\$0.27	\$0.28	\$0.30	\$0.31	\$0.33

**ZONE 2**

Projected Assessment	FY 1	FY2	FY3	FY4	FY5	FY6	FY7	FY8	FY9	FY10
Frontage 1 (Unit C)	\$13.44	\$14.11	\$14.82	\$15.56	\$16.34	\$17.15	\$18.01	\$18.91	\$19.86	\$20.85
Frontage 2 (Unit D)	\$6.72	\$7.06	\$7.41	\$7.78	\$8.17	\$8.58	\$9.01	\$9.46	\$9.93	\$10.42
Land Area (Unit B)	\$0.12	\$0.13	\$0.13	\$0.14	\$0.15	\$0.15	\$0.16	\$0.17	\$0.18	\$0.19
Building Area (Unit A)	\$0.168	\$0.176	\$0.185	\$0.194	\$0.204	\$0.214	\$0.225	\$0.236	\$0.248	\$0.261

**ZONE 3**

Projected Assessment	FY 1	FY2	FY3	FY4	FY5	FY6	FY7	FY8	FY9	FY10
Frontage 1 (Unit C)	\$13.44	\$14.11	\$14.82	\$15.56	\$16.34	\$17.15	\$18.01	\$18.91	\$19.86	\$20.85

**Step 8. Spread the Assessments**

The resultant assessment spread calculations for each parcel within the Alpha BID are shown in Appendix A attached hereto and were determined by applying the District assessment formula to each identified benefiting property.

# APPENDIX A

## YEAR 1 ASSESSMENT ROLL

APN	YR 1 ASSM'T	APN	YR 1 ASSM'T	APN	YR 1 ASSM'T
5406 024 016	\$8,897.28	5408 013 012	\$3,201.50	5408 019 016	\$804.30
5406 028 013	\$672.00	5408 013 013	\$809.34	5408 019 017	\$223.12
5406 028 087	\$6,585.60	5408 013 016	\$4,576.57	5408 019 018	\$117.10
5406 028 088	\$537.60	5408 013 017	\$5,541.38	5408 019 019	\$184.04
5407 008 001	\$1,169.28	5408 013 023	\$2,308.47	5408 019 020	\$200.71
5407 008 002	\$685.44	5408 013 024	\$240.77	5408 019 021	\$88.30
5407 008 005	\$537.60	5408 013 025	\$1,740.77	5408 019 022	\$377.75
5407 008 006	\$537.60	5408 013 026	\$9,020.19	5408 019 023	\$279.50
5407 008 007	\$537.60	5408 013 029	\$529.72	5408 019 024	\$814.85
5407 008 008	\$631.68	5408 013 030	\$915.15	5408 019 026	\$284.28
5407 008 009	\$631.68	5408 013 031	\$1,831.27	5408 019 027	\$146.99
5407 009 001	\$2,513.28	5408 013 032	\$3,110.24	5408 019 028	\$171.44
5407 020 001	\$2,083.20	5408 013 033	\$20,624.42	5408 019 029	\$85.26
5407 020 015	\$483.84	5408 014 001	\$3,230.02	5408 019 030	\$116.46
5407 020 017	\$3,050.88	5408 014 003	\$1,609.62	5408 019 032	\$92.23
5407 020 019	\$1,612.80	5408 014 004	\$719.82	5408 019 034	\$160.98
5407 020 903	\$3,225.60	5408 014 005	\$5,418.35	5408 019 035	\$211.16
5407 021 902	\$10,967.04	5408 014 008	\$2,794.74	5408 019 037	\$372.93
5407 023 001	\$806.40	5408 014 009	\$2,924.77	5408 019 038	\$246.53
5407 023 003	\$806.40	5408 014 010	\$1,854.07	5408 019 040	\$424.27
5407 023 005	\$900.48	5408 014 011	\$3,741.00	5408 019 041	\$317.67
5407 023 006	\$2,150.40	5408 014 012	\$4,059.10	5408 019 042	\$255.03
5407 023 007	\$537.60	5408 014 014	\$3,470.87	5408 019 043	\$204.87
5407 023 008	\$443.52	5408 014 015	\$5,135.94	5408 019 044	\$123.38
5407 023 011	\$537.60	5408 014 017	\$4,058.46	5408 019 045	\$227.87
5407 023 012	\$537.60	5408 014 018	\$9,319.92	5408 019 046	\$133.81
5407 023 015	\$739.20	5408 015 003	\$6,302.84	5408 019 047	\$133.81
5407 023 023	\$180.10	5408 016 004	\$8,348.42	5408 019 048	\$165.79
5407 023 024	\$180.10	5408 016 013	\$2,814.80	5408 019 049	\$223.68
5407 023 025	\$180.10	5408 016 017	\$2,769.92	5408 019 050	\$161.20
5407 023 026	\$180.10	5408 016 018	\$2,274.58	5408 019 051	\$275.93
5407 023 027	\$180.10	5408 017 904	\$4,233.60	5408 019 052	\$255.03
5407 024 004	\$403.20	5408 018 003	\$1,333.47	5408 019 053	\$152.63
5407 024 005	\$403.20	5408 018 016	\$2,113.12	5408 019 055	\$354.45
5407 024 006	\$403.20	5408 018 017	\$2,661.89	5408 019 056	\$809.73
5407 024 007	\$403.20	5408 018 021	\$16,362.59	5408 019 057	\$112.90
5407 024 015	\$537.60	5408 018 023	\$6,987.23	5408 019 058	\$359.49
5407 024 016	\$1,075.20	5408 018 024	\$17,186.58	5408 019 061	\$1,836.89
5407 024 018	\$806.40	5408 018 025	\$3,327.37	5408 020 003	\$11,784.78
5407 025 008	\$3,225.60	5408 018 026	\$3,138.31	5408 020 004	\$3,005.57
5407 025 009	\$1,209.60	5408 019 006	\$1,235.55	5408 020 005	\$3,980.44
5407 025 010	\$403.20	5408 019 007	\$3,782.09	5408 020 006	\$2,261.56
5407 025 015	\$403.20	5408 019 008	\$1,889.21	5408 020 008	\$1,503.58
5408 013 004	\$2,317.48	5408 019 009	\$3,418.67	5408 020 009	\$16,517.42
5408 013 007	\$2,257.09	5408 019 010	\$2,726.30	5408 021 001	\$4,412.89
5408 013 010	\$1,445.15	5408 019 013	\$4,160.13	5408 021 002	\$3,138.08
5408 013 011	\$1,222.38	5408 019 014	\$5,323.42	5408 021 014	\$11,362.22

5408 021 015	\$22,598.43	5408 030 029	\$734.30	5414 004 002	\$1,994.98
5408 021 016	\$19,147.52	5408 030 030	\$735.56	5414 004 005	\$3,995.12
5408 022 001	\$4,769.36	5408 030 031	\$4,596.57	5414 004 006	\$5,148.44
5408 022 002	\$1,292.36	5408 030 034	\$17,088.60	5414 004 007	\$34,350.10
5408 022 003	\$11,271.29	5408 031 001	\$9,304.20	5414 004 900	\$1,996.42
5408 022 004	\$4,119.21	5408 031 007	\$549.73	5414 005 001	\$942.51
5408 023 001	\$2,207.59	5408 031 008	\$183.16	5414 005 002	\$822.97
5408 023 002	\$1,091.19	5408 031 009	\$544.26	5414 005 003	\$808.55
5408 023 003	\$1,186.04	5408 031 013	\$13,092.03	5414 005 004	\$808.55
5408 023 004	\$2,019.31	5408 031 015	\$16,521.30	5414 005 005	\$822.97
5408 023 005	\$2,199.01	5408 032 001	\$1,509.81	5414 005 006	\$1,756.67
5408 023 006	\$1,805.99	5408 032 006	\$7,896.45	5414 005 007	\$841.79
5408 024 003	\$3,255.73	5408 032 007	\$2,804.72	5414 005 008	\$808.55
5408 024 005	\$1,217.24	5408 032 008	\$4,606.54	5414 005 009	\$808.55
5408 024 006	\$787.02	5408 032 009	\$2,616.67	5414 005 010	\$822.97
5408 024 007	\$12,112.53	5408 032 010	\$2,309.91	5414 005 011	\$979.13
5408 024 009	\$1,396.09	5408 032 011	\$2,906.57	5414 005 013	\$822.97
5408 024 011	\$2,658.52	5408 032 012	\$8,968.84	5414 005 014	\$808.55
5408 024 013	\$4,736.61	5408 032 013	\$2,918.39	5414 005 015	\$886.83
5408 025 001	\$4,379.85	5408 032 014	\$7,335.53	5414 005 016	\$825.32
5408 025 003	\$1,770.46	5408 032 019	\$1,604.55	5414 005 017	\$979.13
5408 025 007	\$6,045.07	5408 032 024	\$3,426.40	5414 005 018	\$20.92
5408 025 012	\$18.87	5408 032 025	\$6,259.14	5414 005 019	\$477.41
5408 025 013	\$9.98	5408 032 026	\$9,235.16	5414 005 021	\$570.18
5408 025 900	\$1,881.60	5408 032 027	\$15,815.57	5414 005 022	\$522.47
5408 026 903	\$6,088.32	5408 033 003	\$2,343.44	5414 005 023	\$949.40
5408 027 005	\$5,686.04	5408 033 005	\$2,297.92	5414 005 024	\$162.79
5408 027 006	\$1,676.79	5408 033 006	\$1,354.23	5414 005 025	\$241.20
5408 027 008	\$5,986.36	5408 033 007	\$2,351.44	5414 005 026	\$1,148.32
5408 027 902	\$3,239.04	5408 033 008	\$5,379.16	5414 005 029	\$526.79
5408 028 004	\$4,491.55	5408 033 009	\$5,188.41	5414 005 030	\$540.23
5408 028 012	\$8,714.27	5408 033 014	\$5,558.23	5414 005 031	\$593.99
5408 028 013	\$3,247.65	5408 033 015	\$2,233.60	5414 005 032	\$497.44
5408 028 908	\$1,344.00	5408 033 016	\$633.15	5414 005 033	\$1,508.16
5408 028 909	\$12,203.52	5408 033 017	\$1,330.95	5414 005 035	\$979.49
5408 028 910	\$3,548.16	5408 033 904	\$13,628.16	5414 005 036	\$822.97
5408 029 001	\$4,593.74	5409 006 030	\$3,225.60	5414 005 039	\$243.43
5408 029 004	\$8,338.81	5409 007 003	\$11,276.16	5414 005 040	\$751.33
5408 029 005	\$25,051.36	5409 008 015	\$2,903.04	5414 005 041	\$26.08
5408 030 002	\$4,551.93	5409 008 016	\$3,911.04	5414 005 042	\$979.49
5408 030 008	\$10,665.01	5409 008 017	\$1,774.08	5414 005 043	\$979.49
5408 030 009	\$5,399.92	5409 008 908	\$1,868.16	5414 005 044	\$822.97
5408 030 010	\$2,108.41	5409 015 015	\$3,158.40	5414 005 045	\$243.43
5408 030 011	\$509.57	5409 015 020	\$1,411.20	5414 005 046	\$749.04
5408 030 012	\$509.57	5409 015 022	\$6,854.40	5414 005 047	\$15.63
5408 030 015	\$6,449.44	5409 015 024	\$3,494.40	5414 005 048	\$817.40
5408 030 017	\$727.37	5409 015 901	\$1,344.00	5414 005 049	\$822.97
5408 030 018	\$720.44	5414 001 004	\$537.60	5414 005 050	\$979.49
5408 030 019	\$764.12	5414 001 005	\$537.60	5414 005 051	\$979.49
5408 030 020	\$796.25	5414 001 009	\$20,877.62	5414 005 052	\$822.97
5408 030 021	\$787.64	5414 002 001	\$1,591.10	5414 005 053	\$810.35
5408 030 022	\$791.84	5414 002 002	\$8,981.88	5414 005 054	\$881.24
5408 030 023	\$743.33	5414 002 007	\$1,606.21	5414 005 055	\$822.97
5408 030 024	\$722.96	5414 002 009	\$4,616.26	5414 005 056	\$979.49
5408 030 025	\$714.56	5414 003 011	\$8,340.20	5414 005 057	\$243.43
5408 030 026	\$758.24	5414 003 012	\$2,757.30	5414 005 058	\$243.43
5408 030 027	\$759.29	5414 003 014	\$8,014.79	5414 005 060	\$15.63
5408 030 028	\$796.25	5414 003 015	\$25,642.71	5414 005 061	\$15.63

5414 005 062	\$524.10	5414 008 006	\$7,388.18	5414 011 015	\$616.80
5414 005 063	\$682.62	5414 008 007	\$3,969.24	5414 011 016	\$2,129.97
5414 005 064	\$1,584.69	5414 008 008	\$1,385.17	5414 011 017	\$1,787.68
5414 005 065	\$88.12	5414 008 009	\$481.10	5414 011 021	\$3,075.84
5414 005 066	\$947.76	5414 008 012	\$2,098.52	5414 011 022	\$2,826.37
5414 005 067	\$26.08	5414 008 013	\$933.69	5414 011 023	\$871.24
5414 005 068	\$1,144.39	5414 008 014	\$2,659.99	5414 011 024	\$5.17
5414 005 069	\$2,116.77	5414 008 015	\$1,987.95	5414 011 025	\$2,504.22
5414 005 070	\$748.68	5414 008 016	\$6,281.09	5414 011 026	\$11,600.68
5414 005 071	\$748.68	5414 008 017	\$947.32	5414 011 027	\$7,597.47
5414 006 001	\$1,326.95	5414 008 018	\$3,671.79	5414 011 030	\$4,398.13
5414 006 002	\$1,518.36	5414 009 001	\$1,454.38	5414 011 031	\$1,114.46
5414 006 003	\$1,756.15	5414 009 002	\$413.69	5414 011 032	\$3,003.43
5414 006 004	\$2,619.76	5414 009 003	\$327.77	5414 012 001	\$3,787.48
5414 006 013	\$1,942.78	5414 009 004	\$441.49	5414 012 002	\$1,459.44
5414 006 018	\$1,671.98	5414 009 005	\$1,024.09	5414 012 006	\$7,605.30
5414 006 019	\$1,166.74	5414 009 006	\$522.67	5414 012 010	\$4,173.48
5414 006 021	\$3,128.05	5414 009 007	\$431.49	5414 012 011	\$3,571.57
5414 006 022	\$2,657.81	5414 009 008	\$646.93	5414 012 013	\$6,827.83
5414 006 026	\$6,516.36	5414 010 001	\$1,294.30	5414 012 014	\$3,858.95
5414 006 027	\$6,652.23	5414 010 002	\$1,636.04	5414 013 012	\$30,460.04
5414 006 028	\$5,079.68	5414 010 003	\$809.29	5414 013 014	\$10,893.24
5414 006 029	\$4,386.76	5414 010 004	\$85.81	5414 014 001	\$20,460.39
5414 007 006	\$1,756.48	5414 010 005	\$7,741.64	5414 015 008	\$29,223.68
5414 007 007	\$1,085.54	5414 011 004	\$475.21	5414 015 009	\$4,746.19
5414 007 011	\$3,312.65	5414 011 005	\$475.45	5414 015 010	\$4,036.39
5414 007 015	\$8,254.35	5414 011 006	\$1,366.51	5414 017 001	\$4,523.79
5414 007 016	\$3,312.03	5414 011 007	\$2,202.97	5414 017 002	\$2,691.64
5414 007 022	\$17,732.78	5414 011 008	\$3,364.19	5414 017 003	\$3,144.03
5414 007 026	\$24,929.91	5414 011 009	\$3,351.19	5414 017 004	\$1,746.07
5414 007 027	\$0.00	5414 011 010	\$1,944.66	5414 017 024	\$1,209.60
5414 007 028	\$4,954.59	5414 011 011	\$2,058.71	5414 017 028	\$2,704.00
5414 008 002	\$951.53	5414 011 013	\$2,204.29		
5414 008 003	\$1,429.61	5414 011 014	\$1,417.93		